

Legislative Issue Brief – Preservation of Property Tax Base



Catawba County Board of Commissioner's Legislative Goal

Oppose attempts to reduce the property tax base, which leads to more burden on property taxpayers

Background

Recent legislative sessions have seen an attack on the property tax base. Attempts to reduce certain taxpayer group tax responsibility would leave a heavier burden on the general public for current service delivery mandates.

Catawba County was in opposition to several bills introduced during the 2009 Long Session that placed additional burden on property taxpayers. Senate Bill 610/House Bill 1541 and House Bill 889 were introduced to allow certain purchases to be exempt from sales tax such as petroleum gas use for domestic consumption and air-craft related purchases. Several other bills were introduced that would reduce property tax for certain items, increasing the burden for others and/or reducing revenue for the County.

Two Bills were also adopted during this session that reduced the property tax base. House Bill 852 will defer the property tax due on real property held for sale by a builder and is predicted to result in a reduction in revenues for local government while placing a greater burden on taxpayers to fund mandated government services. The Bill is estimated to have a significant impact on Catawba County with as much as \$25 million in value lost. Senate Bill 1057 was also passed which provides sales tax incentives for flight simulators.

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